

Spanish Lake Fire Protection District

Financial Statements

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February 2025

Rognan & Associates

ROGNAN & ASSOCIATES
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Accountant's Compilation Report

Board of Directors
Spanish Lake Fire Protection District
12220 Bellefontaine Road
St. Louis, MO 63138

COMPILATION OF FINANCIAL STATEMENTS ON A MODIFIED ACCRUAL BASIS

Management is responsible for the accompanying general purpose financial statements of Spanish Lake Fire Protection District, which comprise the statements of assets, liabilities and fund balance - modified accrual basis as of February 28, 2025, and the related statements of revenues and expenses - modified accrual basis for the year then ended December 31, 2025, in accordance with the modified accrual basis of accounting, and for determining that the modified accrual basis of accounting is an acceptable financial reporting framework. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the accompanying general purpose financial statements nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on these general purpose financial statements.

The general purpose financial statements are prepared in accordance with the modified accrual basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

Management has elected to omit substantially all the disclosures ordinarily included in general purpose financial statements prepared in accordance with the modified accrual basis of accounting. If the omitted disclosures were included in the general purpose financial statements, they might influence the user's conclusions about the Fire Protection District's assets, liabilities, fund balance, revenues, and expenses. Accordingly, the general purpose financial statements are not designed for those who are not informed about such matters.

We are not independent with respect to Spanish Lake Fire Protection District.

Rognan & Associates

ROGNAN & ASSOCIATES
St. Louis, MO
March 23, 2025

SPANISH LAKE FIRE PROTECTION DISTRICT
MONTHLY FINANCIAL STATEMENT ANALYSIS

FEB 28, 2025 PAGE 2	PERCENTAGE GAUGE	GENERAL ACTUAL	OVER (UNDER)
January	8.30	13.42	5.12
February	16.70	19.68	2.98
March	25.00		
April	33.30		
May	41.70		
June	50.00		
July	58.30		
August	66.60		
September	75.00		
October	83.30		
November	91.60		
December	100.00		
	1%	\$33,747	\$100,565
2024	PERCENTAGE GAUGE	GENERAL ACTUAL	OVER (UNDER)
January	8.30	10.04	1.74
February	16.70	17.41	0.71
March	25.00	24.47	(0.53)
April	33.30	32.71	(0.59)
May	41.70	42.66	0.96
June	50.00	50.42	0.42
July	58.30	59.07	0.77
August	66.60	67.49	0.89
September	75.00	74.20	(0.80)
October	83.30	82.20	(1.10)
November	91.60	88.94	(2.66)
December	100.00	96.64	(3.36)
	1%	\$33,747	(\$113,457)
2023	PERCENTAGE GAUGE	GENERAL ACTUAL	OVER (UNDER)
January	8.30	8.61	0.31
February	16.70	19.77	3.07
March	25.00	29.39	4.39
April	33.30	35.97	2.67
May	41.70	43.07	1.37
June	50.00	50.67	0.67
July	58.30	61.01	2.71
August	66.60	67.79	1.19
September	75.00	74.84	(0.16)
October	83.30	83.25	(0.05)
November	91.60	90.85	(0.75)
December	100.00	98.99	(1.01)
	1%	\$33,747	(\$34,101)
2022	PERCENTAGE GAUGE	GENERAL ACTUAL	OVER (UNDER)
January	8.30	10.86	2.56
February	16.70	16.82	0.12
March	25.00	25.97	0.97
April	33.30	32.86	(0.44)
May	41.70	39.58	(2.12)
June	50.00	53.11	3.11
July	58.30	62.99	4.69
August	66.60	68.97	2.37
September	75.00	76.81	1.81
October	83.30	83.67	0.37
November	91.60	90.45	(1.15)
December	100.00	98.11	(1.89)
	1%	\$33,747	(\$63,701)

SPANISH LAKE FIRE PROTECTION DISTRICT
MONTHLY FINANCIAL STATEMENT ANALYSIS

BUDGET	BUDGET	BUDGET	FEB 28, 2025			PAGE 3	
	GENERAL	EMS	DISPATCH	PENSION	DEBT SERVICE	CAPITAL PROJECTS	TOTAL
REVENUES							
Taxes	\$3,446,546	\$766,535	\$89,301	\$745,276	\$397,831		\$5,445,489
Building and other permits	4,000						4,000
Interest	225,000	6,000	2,000	1,500	1,250	5,000	240,750
Miscellaneous revenue	0			0	0	0	0
TOTAL REVENUES	\$3,675,546	\$772,535	\$91,301	\$746,776	\$399,081	\$5,000	\$5,690,239
EXPENDITURES							
Advertising	\$9,000						\$9,000
Debt service					\$289,964		289,964
Building maintenance	50,000						50,000
Dispatching costs			90,967				90,967
Health & wellness - employee physicals	10,000						10,000
Dues and subscriptions	10,000						10,000
Election expenses	8,000						8,000
Equipment and vehicle maintenance	75,000						75,000
Equipment purchases and replacement	0					250,000	250,000
Gasoline and oil	25,000						25,000
Insurance - employee	500,000						500,000
Insurance - general - work comp & property & casualty	185,000						185,000
IT Technology	20,000						20,000
Office supplies	10,000						10,000
Payroll taxes	161,398						161,398
Pension plan contributions				907,026			907,026
Professional fees	34,500			20,000	3,000		57,500
Salaries	1,840,277						1,840,277
Salaries - OT - Scheduled	119,500						119,500
Salaries - OT - Unscheduled	150,000						150,000
Supplies - house supplies	12,000						12,000
Supplies - EMS	20,000						20,000
Training and education	80,000						80,000
Uniforms	15,000						15,000
Utilities	40,000		334				40,334
TOTAL EXPENDITURES	\$3,374,676	\$0	\$91,301	\$927,026	\$292,964	\$250,000	\$4,935,966
REVENUES OVER EXPENDITURES							
(EXPENDITURES OVER REVENUES), before reserves	\$300,871	\$772,535	\$0	(\$180,250)	\$106,117	(\$245,000)	\$754,273
USE OF DISTRICT RESERVES	\$592,285	(\$772,535)	\$0	\$180,250	\$0	\$245,000	\$245,000
REVENUES OVER EXPENDITURES							
(EXPENDITURES OVER REVENUES), after reserves	\$893,156	\$0	\$0	\$0	\$106,117	\$0	\$999,273

SPANISH LAKE FIRE PROTECTION DISTRICT
MONTHLY FINANCIAL STATEMENT ANALYSIS

ACTUAL Y-T-D	ACTUAL Y-T-D	ACTUAL Y-T-D	ACTUAL Y-T-D	FEB 28, 2025	ACTUAL Y-T-D	ACTUAL Y-T-D	PAGE 4
	GENERAL	EMS	DISPATCH	PENSION	DEBT SERVICE	CAPITAL PROJECTS	TOTAL
REVENUES							
Taxes	\$1,273,060	\$283,064	\$32,968	\$270,216	\$146,811		\$2,008,119
Building and other permits	604						604
Interest	29,327	1,007	572	1,658	1,129	902	34,595
Miscellaneous revenue	20		0			0	20
TOTAL REVENUES	\$1,303,011	\$284,071	\$33,540	\$271,874	\$147,940	\$902	\$2,041,338
EXPENDITURES							
Advertising	\$300						\$300
Debt service					\$0		0
Building maintenance	2,675						2,675
Dispatching costs			40,877				40,877
Health & wellness - employee physicals	2,585						2,585
Dues and subscriptions	307						307
Election expenses	0						0
Equipment and vehicle maintenance	9,983						9,983
Equipment purchases and replacement	0		9,728			33,492	43,220
Gasoline and oil	2,311						2,311
Insurance - employee	177,098						177,098
Insurance - general - work comp & property & casualty	0						0
IT Technology	0						0
Office supplies	1,581						1,581
Payroll taxes	27,523						27,523
Pension plan contributions				0			0
Professional fees	2,500			0	0		2,500
Salaries	379,706						379,706
Salaries - OT - Scheduled	19,270						19,270
Salaries - OT - Unscheduled	16,207						16,207
Supplies - house supplies	1,906						1,906
Supplies - EMS	958						958
Training and education	13,372						13,372
Uniforms	1,094						1,094
Utilities	4,735						4,735
TOTAL EXPENDITURES	\$664,111	\$0	\$50,605	\$0	\$0	\$33,492	\$748,208
REVENUES OVER EXPENDITURES							
(EXPENDITURES OVER REVENUES)	\$638,900	\$284,071	(\$17,065)	\$271,874	\$147,940	(\$32,590)	\$1,293,130

SPANISH LAKE FIRE PROTECTION DISTRICT

MONTHLY FINANCIAL STATEMENT ANALYSIS

BUDGET - ACTUAL Y-T-D = DIFFERENCES	FEB 28, 2025						PAGE 5
	GENERAL	EMS	DISPATCH	PENSION	DEBT SERVICE	CAPITAL PROJECTS	TOTAL
REVENUES							
Taxes	(\$2,173,486)	(\$483,471)	(\$56,333)	(\$475,060)	(\$251,020)	\$0	(\$3,439,370)
Building and other permits	(3,396)	0	0	0	0	0	(3,396)
Interest	(195,673)	(4,993)	(1,428)	158	(121)	(4,098)	(206,155)
Miscellaneous revenue	20	0	0	0	0	0	20
TOTAL REVENUES	(\$2,372,535)	(\$488,464)	(\$57,761)	(\$474,902)	(\$251,141)	(\$4,098)	(\$3,648,901)
EXPENDITURES							
Advertising	(\$8,700)	\$0	\$0	\$0	\$0	\$0	(\$8,700)
Debt service	0	0	0	0	(289,964)	0	(289,964)
Building maintenance	(47,325)	0	0	0	0	0	(47,325)
Dispatching costs	0	0	(50,090)	0	0	0	(50,090)
Health & wellness - employee physicals	(7,415)	0	0	0	0	0	(7,415)
Dues and subscriptions	(9,693)	0	0	0	0	0	(9,693)
Election expenses	(8,000)	0	0	0	0	0	(8,000)
Equipment and vehicle maintenance	(65,017)	0	0	0	0	0	(65,017)
Equipment purchases and replacement	0	0	9,728	0	0	(216,508)	(206,780)
Gasoline and oil	(22,689)	0	0	0	0	0	(22,689)
Insurance - employee	(322,902)	0	0	0	0	0	(322,902)
Insurance - general - work comp & property & casualty	(185,000)	0	0	0	0	0	(185,000)
IT Technology	(20,000)	0	0	0	0	0	(20,000)
Office supplies	(8,419)	0	0	0	0	0	(8,419)
Payroll taxes	(133,875)	0	0	0	0	0	(133,875)
Pension plan contributions	0	0	0	(907,026)	0	0	(907,026)
Professional fees	(32,000)	0	0	(20,000)	(3,000)	0	(55,000)
Salaries	(1,460,571)	0	0	0	0	0	(1,460,571)
Salaries - OT - Scheduled	(100,230)	0	0	0	0	0	(100,230)
Salaries - OT - Unscheduled	(133,793)	0	0	0	0	0	(133,793)
Supplies - house supplies	(10,094)	0	0	0	0	0	(10,094)
Supplies - EMS	(19,042)	0	0	0	0	0	(19,042)
Training and education	(66,628)	0	0	0	0	0	(66,628)
Uniforms	(13,906)	0	0	0	0	0	(13,906)
Utilities	(35,265)	0	(334)	0	0	0	(35,599)
TOTAL EXPENDITURES	(\$2,710,564)	\$0	(\$40,696)	(\$927,026)	(\$282,964)	(\$216,508)	(\$4,187,758)
REVENUES OVER EXPENDITURES							
(EXPENDITURES OVER REVENUES)	\$338,029	(\$488,464)	(\$17,065)	\$452,124	\$41,823	\$212,410	\$538,857

SPANISH LAKE FIRE PROTECTION DISTRICT
MONTHLY FINANCIAL STATEMENT ANALYSIS

BUDGET - ACTUAL Y-T-D = DIFFERENCE - PERCENTAGE	FEB 28, 2025						PAGE 6
	GENERAL	EMS	DISPATCH	PENSION	DEBT SERVICE	CAPITAL PROJECTS	TOTAL
REVENUES							
Taxes	36.94%	36.93%	36.92%	36.26%	36.90%		36.84%
Building and other permits	15.10%						15.10%
Interest	13.03%					18.04%	14.37%
Miscellaneous revenue							
TOTAL REVENUES	35.45%	36.77%	36.74%	36.41%	37.07%		35.87%
EXPENDITURES							
Advertising	3.33%						3.33%
Debt service					0.00%		0.00%
Building maintenance	5.35%						5.35%
Dispatching costs			44.94%				44.94%
Doctors fees	25.85%						25.85%
Dues and subscriptions	3.07%						3.07%
Election expenses							0.00%
Equipment and vehicle maintenance	13.31%						13.31%
Equipment purchases and replacement						13.40%	17.29%
Gasoline and oil	9.24%						9.24%
Insurance - employee	35.42%						35.42%
Insurance - general	0.00%						0.00%
IT Technology	0.00%						0.00%
Office supplies	15.81%						15.81%
Payroll taxes	17.05%						17.05%
Pension plan contributions				0.00%			0.00%
Professional fees	7.25%			0.00%			4.35%
Salaries	20.63%						20.63%
Salaries - OT - Scheduled	16.13%						16.13%
Salaries - OT - Unscheduled	10.80%						10.80%
Supplies - house supplies	15.88%						15.88%
Supplies - EMS	4.79%						4.79%
Training and education	16.72%						16.72%
Uniforms	7.29%						7.29%
Utilities	11.84%						11.74%
TOTAL EXPENDITURES	19.68%		55.43%	0.00%	0.00%	13.40%	15.16%
REVENUES OVER EXPENDITURES							
(EXPENDITURES OVER REVENUES)	0.00%		0.00%	0.00%	0.00%	0.00%	0.00%

SPANISH LAKE FIRE PROTECTION DISTRICT
MONTHLY FINANCIAL STATEMENT ANALYSIS

GENERAL FUND			FEB 28, 2025	PAGE 7
	ACTUAL Y-T-D 2025	BUDGET 2025	OVER (UNDER) BUDGET	% OF BUDGET
REVENUES				
Taxes	\$1,273,060	\$3,446,546	(\$2,173,486)	36.94%
Building and other permits	604	4,000	(3,396)	15.10%
Interest	29,327	225,000	(195,673)	13.03%
Miscellaneous revenue/EMERGENCY OPERATIONS	20	0	20	
TOTAL REVENUES	\$1,303,011	\$3,675,546	(\$2,372,535)	35.45%
EXPENDITURES				
Advertising	\$300	\$9,000	(\$8,700)	3.33%
Building maintenance	2,675	50,000	(47,325)	5.35%
Health & wellness - employee physicals	2,585	10,000	(7,415)	25.85%
Dues and subscriptions	307	10,000	(9,693)	3.07%
Election expenses	0	8,000	(8,000)	0.00%
Equipment and vehicle maintenance	9,983	75,000	(65,017)	13.31%
Equipment purchases and replacement	0	0	0	
Gasoline and oil	2,311	25,000	(22,689)	9.24%
Insurance - employee	177,098	500,000	(322,902)	35.42%
Insurance - general - work comp & property & casualty	0	185,000	(185,000)	0.00%
IT Technology	0	20,000	(20,000)	0.00%
Office supplies	1,581	10,000	(8,419)	15.81%
Payroll taxes	27,523	161,398	(133,875)	17.05%
Professional fees	2,500	34,500	(32,000)	7.25%
Salaries	379,706	1,840,277	(1,460,571)	20.63%
Salaries - OT - Scheduled	19,270	119,500	(100,230)	16.13%
Salaries - OT - Unscheduled	16,207	150,000	(133,793)	10.80%
Supplies - house supplies	1,906	12,000	(10,094)	15.88%
Supplies - EMS	958	20,000	(19,042)	4.79%
Training and education	13,372	80,000	(66,628)	16.72%
Uniforms	1,094	15,000	(13,906)	7.29%
Utilities	4,735	40,000	(35,265)	11.84%
TOTAL EXPENDITURES	\$664,111	\$3,374,675	(\$2,710,564)	19.68%
REVENUES OVER EXPENDITURES				
(EXPENDITURES OVER REVENUES), before reserves	\$638,900	\$300,871	\$338,029	0.00%
OH TRANSFER FROM GENERAL FUND TO PENSION FUND	\$0	(\$180,250)	\$180,250	-0.00%
OH TRANSFER FROM EMS FUND TO GENERAL FUND	0	772,535	(772,535)	0.00%
TOTAL TRANSFERS, net	\$0	\$592,285	(\$592,285)	0.00%
USE OF DISTRICT RESERVES	\$0	\$0	\$0	
REVENUES OVER EXPENDITURES				
(EXPENDITURES OVER REVENUES), after reserves	\$638,900	\$893,156	(\$254,256)	

SPANISH LAKE FIRE PROTECTION DISTRICT
MONTHLY FINANCIAL STATEMENT ANALYSIS

EMS FUND			FEB 28, 2025	PAGE 8
	ACTUAL Y-T-D	BUDGET	OVER (UNDER)	% OF
	2025	2025	BUDGET	BUDGET
REVENUES				
Taxes	\$283,064	\$766,535	(\$483,471)	36.93%
Interest	1,007	6,000	(4,993)	16.78%
Miscellaneous revenue	0	0	0	
TOTAL REVENUES	\$284,071	\$772,535	(\$488,464)	36.77%
EXPENDITURES				
Advertising	\$0	\$0	\$0	
Building maintenance	0	0	0	
Health & wellness - employee physicals	0	0	0	
Dues and subscriptions	0	0	0	
Election expenses	0	0	0	
Equipment and vehicle maintenance	0	0	0	
Equipment purchases and replacement	0	0	0	
Gasoline and oil	0	0	0	
Insurance - employee	0	0	0	
Insurance - general - work comp & property & casualty	0	0	0	
Office supplies	0	0	0	
Payroll taxes	0	0	0	
Professional fees	0	0	0	
Salaries	0	0	0	
Salaries - OT	0	0	0	
Supplies - house supplies	0	0	0	
Supplies - EMS	0	0	0	
Training and education	0	0	0	
Uniforms	0	0	0	
Turnout gear	0	0	0	
Utilities	0	0	0	
	\$0	\$0	\$0	
REVENUES OVER EXPENDITURES				
(EXPENDITURES OVER REVENUES)	\$284,071	\$772,535	(\$488,464)	36.77%
OH TRANSFER FROM EMS FUND TO GENERAL FUND	\$0	(\$772,535)	\$0	-0.00%
REVENUES OVER EXPENDITURES				
(EXPENDITURES OVER REVENUES), net	\$284,071	\$0	\$284,071	

SPANISH LAKE FIRE PROTECTION DISTRICT
MONTHLY FINANCIAL STATEMENT ANALYSIS

PENSION FUND			FEB 28, 2025	PAGE 9
	ACTUAL Y-T-D 2025	BUDGET 2025	OVER (UNDER) BUDGET	% OF BUDGET
REVENUES				
Taxes	\$270,216	\$745,276	(\$475,060)	36.26%
Interest	1,658	1,500	158	110.53%
Investment Income	0		0	
TOTAL REVENUES	\$271,874	\$746,776	(\$474,902)	36.41%
EXPENDITURES				
Pension plan contributions	\$0	\$741,276	(\$741,276)	0.00%
VEBA plan contributions	0	89,250	(89,250)	0.00%
457 plan contributions	72,450	76,500	(4,050)	94.71%
Professional Fees	0	20,000	(20,000)	0.00%
TOTAL EXPENDITURES	\$72,450	\$927,026	(\$854,576)	7.82%
REVENUES OVER EXPENDITURES				
(EXPENDITURES OVER REVENUES), before reserves	\$199,424	(\$180,250)	\$379,674	0.00%
OH TRANSFER FROM GENERAL FUND TO PENSION FUND				
	\$0	\$180,250	(\$180,250)	
USE OF DISTRICT RESERVES				
	\$0	\$0	\$0	
REVENUES OVER EXPENDITURES				
(EXPENDITURES OVER REVENUES), after reserves	\$199,424	\$0	\$199,424	

SPANISH LAKE FIRE PROTECTION DISTRICT
MONTHLY FINANCIAL STATEMENT ANALYSIS

DISPATCH FUND			FEB 28, 2025	PAGE 10
	ACTUAL Y-T-D 2025	BUDGET 2025	OVER (UNDER) BUDGET	% OF BUDGET
REVENUES				
Taxes	\$32,968	\$89,301	(\$56,333)	36.92%
Interest	572	2,000	(1,428)	28.60%
Miscellaneous revenue/EMERGENCY OPERATIONS	0		0	
TOTAL REVENUES	\$33,540	\$91,301	(\$57,761)	36.74%
EXPENDITURES				
Dispatching costs	\$40,877	\$90,967	(\$50,090)	44.94%
Equipment purchases and replacement	9,728	334	9,394	2912.57%
TOTAL EXPENDITURES	\$50,605	\$91,301	(\$40,696)	55.43%
REVENUES OVER EXPENDITURES				
(EXPENDITURES OVER REVENUES), before reserves	(\$17,065)	\$0	(\$17,065)	0.00%
USE OF DISTRICT RESERVES		\$0		
REVENUES OVER EXPENDITURES				
(EXPENDITURES OVER REVENUES), after reserves	(\$17,065)	\$0	(\$17,065)	

SPANISH LAKE FIRE PROTECTION DISTRICT
MONTHLY FINANCIAL STATEMENT ANALYSIS

DEBT SERVICE FUND			FEB 28, 2025	PAGE 11
	ACTUAL Y-T-D 2025	BUDGET 2025	OVER (UNDER) BUDGET	% OF BUDGET
REVENUES				
Taxes	\$146,811	\$397,831	(\$251,020)	36.90%
Interest	1,129	1,250	(121)	90.32%
Miscellaneous revenue/Reserves	0	0	0	
TOTAL REVENUES	\$147,940	\$399,081	(\$251,141)	37.07%
EXPENDITURES				
Debt service - principal + interest	\$0	\$289,964	(\$289,964)	0.00%
Professional fees	0	3,000	(3,000)	0.00%
TOTAL EXPENDITURES	\$0	\$292,964	(\$292,964)	0.00%
REVENUES OVER EXPENDITURES				
(EXPENDITURES OVER REVENUES), before reserves	\$147,940	\$106,117	\$41,823	0.00%
USE OF DISTRICT RESERVES				
	\$0	\$0	\$0	
REVENUES OVER EXPENDITURES				
(EXPENDITURES OVER REVENUES), after reserves	\$147,940	\$106,117	\$41,823	

SPANISH LAKE FIRE PROTECTION DISTRICT
MONTHLY FINANCIAL STATEMENT ANALYSIS

CAPITAL PROJECTS FUND			FEB 28, 2025	PAGE 12
	ACTUAL Y-T-D 2025	BUDGET 2025	OVER (UNDER) BUDGET	% OF BUDGET
REVENUES				
Interest	902	5,000	(\$4,098)	18.04%
Bond Proceeds	0	0	0	
TOTAL REVENUES	\$902	\$5,000	(\$4,098)	18.04%
EXPENDITURES				
Equipment purchases and replacement/professional fees	\$33,492	\$250,000	(\$216,508)	13.40%
TOTAL EXPENDITURES	\$33,492	\$250,000	(\$216,508)	13.40%
REVENUES OVER EXPENDITURES				
(EXPENDITURES OVER REVENUES), before reserves	(\$32,590)	(\$245,000)	(\$212,410)	13.30%
USE OF DISTRICT RESERVES				
	\$0	\$245,000	\$245,000	0.00%
REVENUES OVER EXPENDITURES				
(EXPENDITURES OVER REVENUES), after reserves	(\$32,590)	\$0	\$32,590	

SPANISH LAKE FIRE PROTECTION DISTRICT
MONTHLY FINANCIAL STATEMENT ANALYSIS

GENERAL FUND			FEB 28, 2025	PAGE 13
	2025	2024	2025 - 2024 \$	2025 - 2024 %
	ACTUAL Y-T-D	ACTUAL Y-T-D	OVER (UNDER)	OVER (UNDER)
REVENUES				
Taxes	\$1,273,060	\$1,153,759	\$119,301	✓ 10.34%
Building and other permits	604	165	439	266.06%
Interest	29,327	13,594	15,733	✓ 115.73%
Miscellaneous revenue/EMERGENCY OPERATIONS	20	0	20	
TOTAL REVENUES	\$1,303,011	\$1,167,518	\$135,493	✓ 11.61%
EXPENDITURES				
Advertising	\$300	\$371	(\$71)	-19.14%
Building maintenance	2,675	7,901	(5,226)	-66.14%
Health & wellness - employee physicals	2,585	988	1,597	161.64%
Dues and subscriptions	307	1,275	(968)	-75.92%
Election expenses	0	0	0	
Equipment and vehicle maintenance	9,983	5,484	4,499	82.04%
Equipment purchases and replacement	0	0	0	
Gasoline and oil	2,311	141	2,170	✓ 1539.01%
Insurance - employee	177,098	31,536	145,562	✓ 461.57%
Insurance - general - work comp & property & casualty	0	0	0	
IT Technology	0	1,678	(1,678)	-100.00%
Office supplies	1,581	646	935	144.74%
Payroll taxes	27,523	26,458	1,065	4.03%
Professional fees	2,500	2,766	(266)	-9.62%
Salaries	379,706	315,567	64,139	✓ 20.33%
Salaries - OT - Scheduled	19,270	19,386	(116)	-0.60%
Salaries - OT - Unscheduled	16,207	12,004	4,203	35.01%
Supplies - house supplies	1,906	561	1,345	239.75%
Supplies - EMS	958	1,244	(286)	-22.99%
Training and education	13,372	9,722	3,650	37.54%
Uniforms	1,094	4,589	(3,495)	-76.16%
Utilities	4,735	935	3,800	406.42%
TOTAL EXPENDITURES	\$664,111	\$443,252	\$220,859	✓ 49.83%
REVENUES OVER EXPENDITURES				
(EXPENDITURES OVER REVENUES)	\$638,900	\$724,266	(\$85,366)	-11.79%
OH TRANSFER FROM GENERAL FUND TO PENSION FUND	\$0	\$0	\$0	
USE OF DISTRICT RESERVES	\$0	\$0	\$0	
REVENUES OVER EXPENDITURES				
(EXPENDITURES OVER REVENUES), after reserves	\$638,900	\$724,266	(\$85,366)	-11.79%

SPANISH LAKE FIRE PROTECTION DISTRICT
MONTHLY FINANCIAL STATEMENT ANALYSIS

			FEB 28, 2025	PAGE 14
CASH	FEB 28, 2025	FEB 29, 2024	Difference	Difference
	2025	2024	\$	%
Busey - general checking - ac#2769	\$1,110,736.36	\$877,520.22	\$233,216.14	26.58%
MOSIP	7,897,089.81	8,308,924.92	(411,835.11)	-4.96%
TOTALS	\$9,007,826.17	\$9,186,445.14	(\$178,618.97)	-1.94%
Busey - EMS	\$423,626.49	\$446,995.89	(\$23,369.40)	-5.23%
TOTAL CASH	\$9,431,452.66	\$9,633,441.03	(\$201,988.37)	-2.10%
LESS: REMAINING 2025 BUDGET EXPENSES, net	(\$2,710,564)	(\$2,554,228)	(\$156,336.00)	6.12%
ESTIMATED RESERVE	\$6,297,262	\$6,632,217	(\$334,954.97)	-5.05%
ESTIMATED RESERVE - %	186.60%	196.53%	-9.93%	
ESTIMATED RESERVE - MONTHS	22.39	23.58	-1.19	
Cash Balances, before reserves - committed funds	\$6,297,262	\$6,632,217		
Less: Assigned Reserve for Future Operations	(6,500,000)	(6,500,000)		
TOTAL Cash Balance, after reserves	(\$202,738)	\$132,217		
Monthly Expenses	281,223	246,680		
Months Cash on Hand, after reserves	-0.72	0.54		

Bank Rating Report
for
Spanish Lake FPD

Rating Based on Information Gathered from:

BauerFinancial.com

Busey Bank

Period Ending:

9/30/2024	*****
6/30/2024	*****
3/31/2024	*****
12/31/2023	*****
9/30/2023	*****
6/30/2023	*****
3/31/2023	*****
12/31/2022	*****

DepositAccounts.com

Period Ending:

9/30/2024	
Institution Health	A
Texas Ratio	A+
6/30/2024	
Institution Health	A
Texas Ratio	A+
3/31/2024	
Institution Health	A
Texas Ratio	A+
12/31/2023	
Institution Health	A+
Texas Ratio	A+

Ratings Key:		
<i>BauerFinancial.com</i>	*****	Superior
	****	Excellent
	*** 1/2	Good
	**	Adequate
	*	Problematic
		Troubled

Health



Data as of Q3 2024

Learn why bank health matters

Health Grade Components

-  Texas Ratio
-  Texas Ratio Trend
-  Deposit Growth
-  Capitalization

The Texas Ratio is an indicator of how much capital a bank has available compared to the total value of loans considered at risk. As of September 30, 2024 Busey Bank had \$5.82 million in non-current loans and owned real-estate with \$1.69 billion in equity and loan loss allowances on hand to cover it. This gives Busey Bank a Texas Ratio of 0.34% which is excellent. Any bank with a Texas Ratio near or greater than 100% is considered at risk.

Overview		Assets and Liabilities	
FDIC Certificate #	16450	Assets	Q3 2024 \$11.95B vs Q3 2023 \$12.21B
Year Established	1946	Loans	Q3 2024 \$7.74B vs Q3 2023 \$7.71B
Employees	1454	Deposits	Q3 2024 \$10.02B vs Q3 2023 \$10.67B
Primary Regulator	FDIC	Equity Capital	Q3 2024 \$1.61B vs Q3 2023 \$1.5B
Profit Metrics		Loan Loss Allowance	Q3 2024 \$85MM vs Q3 2023 \$91.7MM
Return on Assets - YTD	1.12%	Unbacked Noncurrent Loans	Q3 2024 \$5.8MM vs Q3 2023 \$11.9MM
Return on Equity - YTD	8.84%	Real Estate Owned	Q3 2024 \$54K vs Q3 2023 \$70K
Annual Interest Income	\$392.7MM		

**SPANISH LAKE FIRE PROTECTION DISTRICT
MONTHLY FINANCIAL STATEMENT ANALYSIS**

EMERGENCY CALLS

2025 Calls				
	Fire	EMS	Other	TOTAL
Jan	66	155	10	231
Feb	27	169	4	200
Mar				-
Apr				-
May				-
Jun				-
Jul				-
Aug				-
Sep				-
Oct				-
Nov				-
Dec				-
TOTAL	93	324	14	431
AVG	47	162	7	216

2024 Calls				
	Fire	EMS	Other	TOTAL
Jan	82	115	10	207
Feb	69	124	15	208
Mar	65	126	10	201
Apr	76	139	8	223
May	91	151	13	255
Jun	53	125	15	193
Jul	68	147	13	228
Aug	59	128	13	200
Sep	67	154	9	230
Oct	60	133	13	206
Nov	64	136	12	212
Dec	79	129	13	221
TOTAL	833	1607	144	2584
AVG	69	134	12	215

DIFFERENCE in Calls				
	District	CNE	Other	TOTAL
Jan	↓ -16	↑ 40	↑ 0	↑ 24
Feb	↓ -42	↑ 45	↓ -11	↓ -8
Mar				
Apr				
May				
Jun				
Jul				
Aug				
Sep				
Oct				
Nov				
Dec				
TOTAL	↓ -58	↑ 85	↓ -11	↑ 16
AVG	↓ -23	↑ 28	↓ -5	↑ 0

DIFFERENCE Percentage				
	District	CNE	Other	TOTAL
Jan	↓ -20%	↑ 35%	↑ 0%	↑ 12%
Feb	↓ -61%	↑ 36%	↓ -73%	↓ -4%
Mar				
Apr				
May				
Jun				
Jul				
Aug				
Sep				
Oct				
Nov				
Dec				
TOTAL	↓ -7%	↑ 5%	↓ -8%	↑ 1%
AVG	↓ -33%	↑ 21%	↓ -42%	↑ 0%

Spanish Lake FPD - General Fund
Statement of Assets, Liabilities and Fund Balance - Modified Accrual Basis
February 28, 2025

ASSETS

Current Assets		
Busey - General Chk 2769	\$	1,110,736.36
MOSIP		7,897,089.81
Taxes Receivable -Current		2,238,730.00
Due From Dispatching Fund		27,261.41
Due From Capital Projects		876,822.00
Due From Pension Fund		52,833.98
Prepaid Expenses		164,313.79
		<hr/>
Total Current Assets		12,367,787.35
Property and Equipment		
		<hr/>
Total Property and Equipment		0.00
Other Assets		
		<hr/>
Total Other Assets		0.00
		<hr/>
Total Assets	\$	<u>12,367,787.35</u>

LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE

Current Liabilities		
Due To EMS Fund	\$	27,865.86
Due To Debt Service		10,598.88
IRS Payroll Taxes Withhld		5,507.47
Wages Payable		103,892.62
		<hr/>
Total Current Liabilities		147,864.83
Deferred Inflows of Resources		
Unavailable Revenue-Def Tax		1,112,643.23
		<hr/>
Total Deferred Inflows of Resources		1,112,643.23
		<hr/>
Total Liabilities		1,260,508.06
Fund Balance		
Assigned - Future Appropriated		5,500,000.00
Nonspendable - Prepaid Expense		163,091.87
Reserved-Emergency Preparednes		1,000,000.00
Fund Balance - Unassigned		3,805,286.58
Excess Revenue over (under) Ex		638,900.84
		<hr/>
Total Fund Balance		11,107,279.29
		<hr/>
Total Liab., Def. Inflows & Fund Balance	\$	<u>12,367,787.35</u>

Spanish Lake FPD - General Fund
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Two Months Ending February 28, 2025

	Current Month		Year to Date	
Revenues				
Tax Revenue	\$ 915,395.93	99.75	\$ 1,273,059.91	97.70
Interest Income	1,780.23	0.19	29,327.49	2.25
Miscellaneous Revenue	10.00	0.00	20.00	0.00
Permits Revenue	496.00	0.05	604.00	0.05
	<hr/>		<hr/>	
Total Revenues	917,682.16	100.00	1,303,011.40	100.00
	<hr/>		<hr/>	
Cost of Sales				
	<hr/>		<hr/>	
Total Cost of Sales	0.00	0.00	0.00	0.00
	<hr/>		<hr/>	
Gross Profit	917,682.16	100.00	1,303,011.40	100.00
	<hr/>		<hr/>	
Expenditures				
Salaries	129,140.18	14.07	379,706.15	29.14
Salaries - OT	12,757.22	1.39	35,476.27	2.72
Payroll Taxes	10,777.88	1.17	27,522.92	2.11
Office Supplies	295.37	0.03	1,580.77	0.12
Fuel Expenses	849.60	0.09	2,311.15	0.18
Dues & Subscriptions	240.50	0.03	306.50	0.02
Advertsing & PR	300.00	0.03	300.00	0.02
Insurance - Employee	34,925.44	3.81	177,097.51	13.59
Professional Fees & Expenses	1,250.00	0.14	2,500.00	0.19
Building & Maintenance Exp	0.00	0.00	2,675.06	0.21
Equip & Vehicle Maintenance	6,592.41	0.72	9,983.01	0.77
Doctor Fees	0.00	0.00	2,585.00	0.20
Training Expenses	9,569.75	1.04	13,371.94	1.03
Uniform Expenses	1,093.66	0.12	1,093.66	0.08
EMS Supplies	185.00	0.02	958.14	0.07
Supplies	1,000.00	0.11	1,906.36	0.15
Utilities	2,304.61	0.25	4,736.12	0.36
	<hr/>		<hr/>	
Total Expenditures	211,281.62	23.02	664,110.56	50.97
	<hr/>		<hr/>	
Excess of Revenue over (under) Expend	\$ 706,400.54	76.98	\$ 638,900.84	49.03
	<hr/>		<hr/>	

Spanish Lake FPD - General Fund
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Two Months Ending February 28, 2025

	Current Month		Year to Date	
Revenues				
Tax Collection - Current	\$ 915,395.93	99.75	\$ 1,273,059.91	97.70
Busey - General Checking Int	1,780.23	0.19	5,021.56	0.39
MOSIP Interest	0.00	0.00	24,305.93	1.87
Fire Reports	10.00	0.00	20.00	0.00
Building Permits	496.00	0.05	604.00	0.05
Total Revenues	917,682.16	100.00	1,303,011.40	100.00
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	917,682.16	100.00	1,303,011.40	100.00
Expenditures				
Firefighters Salaries	122,593.68	13.36	269,953.46	20.72
Board Salaries	2,666.66	0.29	5,333.32	0.41
Holiday Wages	0.00	0.00	1,600.00	0.12
Salaries-Sick Leave Incentive	0.00	0.00	27,457.44	2.11
Clothing Allowance	0.00	0.00	1,258.00	0.10
COLA	0.00	0.00	12,550.06	0.96
Differential Pay	1,413.12	0.15	2,888.32	0.22
Phone Reenumeration	160.00	0.02	320.00	0.02
Hartford	2,306.72	0.25	5,095.55	0.39
Salaries - Longevity	0.00	0.00	53,250.00	4.09
Scheduled OT (O/Time)	8,857.14	0.97	19,269.75	1.48
Unscheduled OT (SHIFOT)	3,900.08	0.42	16,083.64	1.23
Salaries - OT - Differential	0.00	0.00	122.88	0.01
FICA/Medicare - Employer	10,777.88	1.17	27,522.92	2.11
Busey Bank Fees & Charges	190.96	0.02	381.74	0.03
Deluxe for Business	0.00	0.00	309.94	0.02
Amazon Capital Service	0.00	0.00	56.50	0.00
St Louis Bank Cardmember Svc	104.41	0.01	464.59	0.04
Stericycle, Inc.	0.00	0.00	184.00	0.01
St. Louis Bank	0.00	0.00	184.00	0.01
Wright Express	849.60	0.09	849.60	0.07
Wex Bank	0.00	0.00	1,334.34	0.10
Cardmember Services	0.00	0.00	127.21	0.01
Costco	0.00	0.00	65.00	0.00
Metro Fire Marshalls Assc	25.00	0.00	25.00	0.00
St Louis Bank Cardmember	215.00	0.02	215.00	0.02
Missouri Dept of Revenue	0.50	0.00	1.50	0.00
St Louis Bank Cardmember Svc	300.00	0.03	300.00	0.02
IAFF Local 2665	34,345.44	3.74	68,532.06	5.26
Assured Partners-HRA	580.00	0.06	108,057.61	8.29
Preferred Resource Network	0.00	0.00	507.84	0.04
Rognan & Associates	1,250.00	0.14	2,500.00	0.19
Amazon Capital Service	0.00	0.00	61.56	0.00
St Louis Bank Cardmember Svc	0.00	0.00	1,065.00	0.08
All Star Pumping	0.00	0.00	355.00	0.03
Accurate Fire Protections	0.00	0.00	425.00	0.03
AC Systems	0.00	0.00	373.00	0.03
Rottler Pest & Lawn Solutions	0.00	0.00	89.00	0.01
Contemporary Landscape	0.00	0.00	306.50	0.02
W.C. Holmes Sales	0.00	0.00	200.00	0.02
St Louis Bank Cardmember Svc	4,000.00	0.44	5,831.15	0.45
Sentinel Emergency Solutions	2,436.47	0.27	2,520.47	0.19

See Accountant's Compilation Report - Modified Accrual Basis

Spanish Lake FPD - General Fund
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Two Months Ending February 28, 2025

	Current Month		Year to Date	
O'Reilly Auto Parts	155.94	0.02	155.94	0.01
Feld Fire	0.00	0.00	47.50	0.00
Amazon Capital Services	0.00	0.00	227.95	0.02
City of Ferguson FD	0.00	0.00	1,000.00	0.08
SSM Healthcare	0.00	0.00	2,585.00	0.20
St Louis Bank Cardmember Svc	6,600.95	0.72	10,403.14	0.80
Black Jack FPD	570.00	0.06	570.00	0.04
Train & Education Reimb	2,398.80	0.26	2,398.80	0.18
American Solutions for Busines	1,093.66	0.12	1,093.66	0.08
Scot Med	185.00	0.02	185.00	0.01
Amazon Capital Services	0.00	0.00	773.14	0.06
Amazon Capital Services	0.00	0.00	39.96	0.00
Schnucks	0.00	0.00	575.36	0.04
St Louis Bank Cardmember Svcs	1,000.00	0.11	1,000.00	0.08
Royal Papers	0.00	0.00	291.04	0.02
MSD	117.47	0.01	185.95	0.01
AmerenUE	589.99	0.06	1,249.97	0.10
Spire	849.60	0.09	1,640.42	0.13
Missouri-American Water	136.84	0.01	271.80	0.02
Waste Managment	267.23	0.03	701.02	0.05
Charter Communications	343.48	0.04	686.96	0.05
	<hr/>		<hr/>	
Total Expenditures	211,281.62	23.02	664,110.56	50.97
	<hr/>		<hr/>	
Excess Revenue over (under) Expend	\$ 706,400.54	76.98	\$ 638,900.84	49.03
	<hr/>		<hr/>	

Spanish Lake FPD - General Fund
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Two Months Ending February 28, 2025

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Revenues				
Tax Revenue	\$ 915,395.93	\$ 137,155.91	\$ 1,273,059.91	\$ 1,153,758.69
Interest Income	1,780.23	13,573.85	29,327.49	13,594.37
Miscellaneous Revenue	10.00	0.00	20.00	0.00
Permits Revenue	496.00	10.00	604.00	165.00
Total Revenues	<u>917,682.16</u>	<u>150,739.76</u>	<u>1,303,011.40</u>	<u>1,167,518.06</u>
Cost of Sales				
Total Cost of Sales	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Gross Profit	<u>917,682.16</u>	<u>150,739.76</u>	<u>1,303,011.40</u>	<u>1,167,518.06</u>
Expenditures				
Salaries	129,140.18	158,204.65	379,706.15	315,566.55
Salaries - OT	12,757.22	10,921.80	35,476.27	31,389.94
Payroll Taxes	10,777.88	12,891.24	27,522.92	26,457.72
Office Supplies	295.37	221.49	1,580.77	645.61
IT Technology	0.00	0.00	0.00	1,677.90
Fuel Expenses	849.60	0.00	2,311.15	140.65
Dues & Subscriptions	240.50	1,215.00	306.50	1,275.00
Advertising & PR	300.00	0.00	300.00	371.35
Insurance - Employee	34,925.44	27,524.38	177,097.51	31,535.92
Professional Fees & Expenses	1,250.00	1,300.00	2,500.00	2,765.50
Building & Maintenance Exp	0.00	2,744.64	2,675.06	7,901.14
Equip & Vehicle Maintenance	6,592.41	3,937.49	9,983.01	5,483.99
Doctor Fees	0.00	0.00	2,585.00	988.24
Training Expenses	9,569.75	5,869.48	13,371.94	9,721.83
Uniform Expenses	1,093.66	144.99	1,093.66	4,588.98
EMS Supplies	185.00	412.10	958.14	1,243.93
Supplies	1,000.00	71.65	1,906.36	561.00
Utilities	2,304.61	2,287.52	4,736.12	936.85
Total Expenditures	<u>211,281.62</u>	<u>227,746.43</u>	<u>664,110.56</u>	<u>443,252.10</u>
Excess Revenue over (under) Expend	<u>\$ 706,400.54</u>	<u>\$ (77,006.67)</u>	<u>\$ 638,900.84</u>	<u>\$ 724,265.96</u>

Spanish Lake FPD - General Fund
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Two Months Ending February 28, 2025

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Revenues				
Tax Collection - Current	\$ 915,395.93	\$ 137,155.91	\$ 1,273,059.91	\$ 1,153,758.69
Busey - General Checking Int	1,780.23	8.54	5,021.56	21.08
MOSIP Interest	0.00	13,565.31	24,305.93	13,573.29
Fire Reports	10.00	0.00	20.00	0.00
Fire Permits	0.00	10.00	0.00	30.00
Building Permits	496.00	0.00	604.00	75.00
Occupancy Permits	0.00	0.00	0.00	60.00
Total Revenues	917,682.16	150,739.76	1,303,011.40	1,167,518.06
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	917,682.16	150,739.76	1,303,011.40	1,167,518.06
Expenditures				
Firefighters Salaries	122,593.68	151,268.06	269,953.46	269,203.82
Board Salaries	2,666.66	2,666.66	5,333.32	5,333.32
Holiday Wages	0.00	0.00	1,600.00	1,500.00
Salaries-Sick Leave Incentive	0.00	0.00	27,457.44	21,863.04
Clothing Allowance	0.00	0.00	1,258.00	0.00
COLA	0.00	0.00	12,550.06	9,733.98
Differential Pay	1,413.12	1,351.68	2,888.32	2,703.36
Phone Renumeration	160.00	160.00	320.00	320.00
Hartford	2,306.72	2,758.25	5,095.55	4,909.03
Salaries - Longevity	0.00	0.00	53,250.00	0.00
Scheduled OT (O/Time)	8,857.14	10,921.80	19,269.75	19,385.82
Unscheduled OT (SHIFOT)	3,900.08	0.00	16,083.64	12,004.12
Salaries - OT - Differential	0.00	0.00	122.88	0.00
FICA/Medicare - Employer	10,777.88	12,891.24	27,522.92	26,457.72
Dept of Revenue	0.00	0.50	0.00	1.00
Busey Bank Fees & Charges	190.96	140.99	381.74	332.97
Deluxe for Business	0.00	0.00	309.94	0.00
Amazon Capital Service	0.00	0.00	56.50	231.64
St Louis Bank Cardmember Svc	104.41	0.00	464.59	0.00
Stericycle, Inc.	0.00	80.00	184.00	80.00
St. Louis Bank	0.00	0.00	184.00	0.00
St Louis Bank Cardmember Svcs	0.00	0.00	0.00	1,677.90
Wright Express	849.60	0.00	849.60	0.00
Wex Bank	0.00	0.00	1,334.34	0.00
Cardmember Services	0.00	0.00	127.21	140.65
Costco	0.00	0.00	65.00	60.00
Metro Fire Marshalls Assc	25.00	0.00	25.00	0.00
Int'l Assoc- Fire Chiefs	0.00	215.00	0.00	215.00
St Louis Bank Cardmember	215.00	0.00	215.00	0.00
Missouri Dept of Revenue	0.50	0.00	1.50	0.00
STL First Responder	0.00	1,000.00	0.00	1,000.00
St Louis Bank Cardmember Svc	300.00	0.00	300.00	371.35
IAFF Local 2665	34,345.44	27,087.57	68,532.06	30,337.11
INSURANCE REIMBURSEMENTS	0.00	(85.05)	0.00	(153.09)
Assured Partners-HRA	580.00	521.86	108,057.61	1,351.90
Preferred Resource Network	0.00	0.00	507.84	0.00
Rognan & Associates	1,250.00	1,250.00	2,500.00	2,500.00
ADP Easy pay St. Louis	0.00	50.00	0.00	150.00

See Accountant's Compilation Report - Modified Accrual Basis

Spanish Lake FPD - General Fund
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Two Months Ending February 28, 2025

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Hammond & Shinnors	0.00	0.00	0.00	115.50
Integrated Openings Solutions	0.00	639.14	0.00	639.14
Amazon Capital Service	0.00	0.00	61.56	0.00
St Louis Bank Cardmember Svc	0.00	0.00	1,065.00	1,805.50
All Star Pumping	0.00	0.00	355.00	350.00
Accurate Fire Protections	0.00	0.00	425.00	400.00
AC Systems	0.00	0.00	373.00	1,425.00
Rottler Pest & Lawn Solutions	0.00	0.00	89.00	0.00
Contemporary Landscape	0.00	2,105.50	306.50	2,886.50
Automatic Gate	0.00	0.00	0.00	395.00
Art's Lawn Mower Shop	0.00	0.00	0.00	121.97
WC Holmes Sales & Service	0.00	155.00	0.00	155.00
W.C. Holmes Sales	0.00	0.00	200.00	45.00
St Louis Bank Cardmember Svc	4,000.00	0.00	5,831.15	18.79
Sentinel Emergency Solutions	2,436.47	2,637.25	2,520.47	3,447.37
Keeven Appliance	0.00	0.00	0.00	209.00
O'Reilly Auto Parts	155.94	0.00	155.94	0.00
Feld Fire	0.00	900.00	47.50	900.00
Home Depot	0.00	0.00	0.00	341.62
Mallory Safety & Supply	0.00	100.00	0.00	100.00
Amazon Capital Services	0.00	145.24	227.95	145.24
City of Ferguson FD	0.00	0.00	1,000.00	0.00
SSM Healthcare	0.00	0.00	2,585.00	490.00
Preferred Resource Networ	0.00	0.00	0.00	498.24
St Louis Bank Cardmember Svc	6,600.95	0.00	10,403.14	3,852.35
Black Jack FPD	570.00	0.00	570.00	0.00
Kevin Henderson	0.00	324.08	0.00	324.08
MACFPD	0.00	2,975.00	0.00	2,975.00
David Dubowski	0.00	324.08	0.00	324.08
John Schroeder	0.00	324.08	0.00	324.08
West County EMS	0.00	350.00	0.00	350.00
Louis Cunningham	0.00	324.08	0.00	324.08
Donald Shivers	0.00	324.08	0.00	324.08
Zorata Pierson	0.00	324.08	0.00	324.08
Greg Bunton	0.00	600.00	0.00	600.00
Train & Education Reimb	2,398.80	0.00	2,398.80	0.00
Leon Uniform	0.00	0.00	0.00	191.99
Clothing Allowances	0.00	49.99	0.00	49.99
UNIFORM REIMBURSEMENTS	0.00	0.00	0.00	3,490.70
Banner Fire Equipment	0.00	0.00	0.00	119.98
Sentinel Emergency	0.00	95.00	0.00	95.00
American Solutions for Busines	1,093.66	0.00	1,093.66	0.00
Cardmember Services	0.00	0.00	0.00	641.32
Scot Med	185.00	0.00	185.00	831.83
Feld Fire	0.00	412.10	0.00	412.10
Amazon Capital Services	0.00	0.00	773.14	0.00
Amazon Capital Services	0.00	0.00	39.96	0.00
Schnucks	0.00	0.00	575.36	0.00
St Louis Bank Cardmember Svcs	1,000.00	0.00	1,000.00	134.87
Royal Papers	0.00	71.65	291.04	426.13
MSD	117.47	111.84	185.95	207.03
AmerenUE	589.99	636.87	1,249.97	(1,497.27)
Spire	849.60	838.85	1,640.42	838.85
Missouri-American Water	136.84	155.00	271.80	298.30
Waste Managment	267.23	224.88	701.02	449.78
Charter Communications	343.48	320.08	686.96	640.16
Total Expenditures	211,281.62	227,746.43	664,110.56	443,252.10

See Accountant's Compilation Report - Modified Accrual Basis

Spanish Lake FPD - General Fund
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Two Months Ending February 28, 2025

	<u>Current Month This Year</u>	<u>Current Month Last Year</u>	<u>Year to Date This Year</u>	<u>Year to Date Last Year</u>
Excess Revenue over (under) Expend	\$ 706,400.54	\$ (77,006.67)	\$ 638,900.84	\$ 724,265.96

Spanish Lake FPD - General Fund
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Two Months Ending February 28, 2025

	Current Month		Year to Date	
Revenues				
Tax Revenue	\$ 915,395.93	99.75	\$ 1,273,059.91	97.70
Interest Income	1,780.23	0.19	29,327.49	2.25
Miscellaneous Revenue	10.00	0.00	20.00	0.00
Permits Revenue	496.00	0.05	604.00	0.05
Total Revenues	917,682.16	100.00	1,303,011.40	100.00
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	917,682.16	100.00	1,303,011.40	100.00
Expenditures				
Firefighters Salaries	122,593.68	13.36	269,953.46	20.72
Board Salaries	2,666.66	0.29	5,333.32	0.41
Holiday Wages	0.00	0.00	1,600.00	0.12
Salaries-Sick Leave Incentive	0.00	0.00	27,457.44	2.11
Clothing Allowance	0.00	0.00	1,258.00	0.10
COLA	0.00	0.00	12,550.06	0.96
Differential Pay	1,413.12	0.15	2,888.32	0.22
Phone Renumeration	160.00	0.02	320.00	0.02
Hartford	2,306.72	0.25	5,095.55	0.39
Salaries - Longevity	0.00	0.00	53,250.00	4.09
Total - Salaries	129,140.18	14.07	379,706.15	29.14
Scheduled OT (O/Time)	8,857.14	0.97	19,269.75	1.48
Unscheduled OT (SHIFOT)	3,900.08	0.42	16,083.64	1.23
Salaries - OT - Differential	0.00	0.00	122.88	0.01
Total - Salaries - OT	12,757.22	1.39	35,476.27	2.72
Total - Election Expenses	0.00	0.00	0.00	0.00
FICA/Medicare - Employer	10,777.88	1.17	27,522.92	2.11
Total - Payroll Taxes	10,777.88	1.17	27,522.92	2.11
Busey Bank Fees & Charges	190.96	0.02	381.74	0.03
Deluxe for Business	0.00	0.00	309.94	0.02
Amazon Capital Service	0.00	0.00	56.50	0.00
St Louis Bank Cardmember Svc	104.41	0.01	464.59	0.04
Stericycle, Inc.	0.00	0.00	184.00	0.01
St. Louis Bank	0.00	0.00	184.00	0.01
Total - Office Supplies	295.37	0.03	1,580.77	0.12
Total - IT Expenses	0.00	0.00	0.00	0.00
Wright Express	849.60	0.09	849.60	0.07
Wex Bank	0.00	0.00	1,334.34	0.10
Cardmember Services	0.00	0.00	127.21	0.01
Total - Vehicle Fuel	849.60	0.09	2,311.15	0.18
Total - Equipment Purchases	0.00	0.00	0.00	0.00
Costco	0.00	0.00	65.00	0.00
Metro Fire Marshalls Assc	25.00	0.00	25.00	0.00
St Louis Bank Cardmember	215.00	0.02	215.00	0.02
Missouri Dept of Revenue	0.50	0.00	1.50	0.00

See Accountant's Compilation Report - Modified Accrual Basis

Spanish Lake FPD - General Fund
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Two Months Ending February 28, 2025

	Current Month		Year to Date	
Total - Dues & Subscriptions	240.50	0.03	306.50	0.02
St Louis Bank Cardmember Svc	300.00	0.03	300.00	0.02
Total - Advertising	300.00	0.03	300.00	0.02
Total - Insurance - General	0.00	0.00	0.00	0.00
IAFF Local 2665	34,345.44	3.74	68,532.06	5.26
Assured Partners-HRA	580.00	0.06	108,057.61	8.29
Preferred Resource Network	0.00	0.00	507.84	0.04
Total - Insurance - Employee	34,925.44	3.81	177,097.51	13.59
Rognan & Associates	1,250.00	0.14	2,500.00	0.19
Total - Professional Fees	1,250.00	0.14	2,500.00	0.19
Amazon Capital Service	0.00	0.00	61.56	0.00
St Louis Bank Cardmember Svc	0.00	0.00	1,065.00	0.08
All Star Pumping	0.00	0.00	355.00	0.03
Accurate Fire Protections	0.00	0.00	425.00	0.03
AC Systems	0.00	0.00	373.00	0.03
Rottler Pest & Lawn Solutions	0.00	0.00	89.00	0.01
Contemporary Landscape	0.00	0.00	306.50	0.02
Total - Building Maintenance	0.00	0.00	2,675.06	0.21
W.C. Holmes Sales	0.00	0.00	200.00	0.02
St Louis Bank Cardmember Svc	4,000.00	0.44	5,831.15	0.45
Sentinel Emergency Solutions	2,436.47	0.27	2,520.47	0.19
O'Reilly Auto Parts	155.94	0.02	155.94	0.01
Feld Fire	0.00	0.00	47.50	0.00
Amazon Capital Services	0.00	0.00	227.95	0.02
City of Ferguson FD	0.00	0.00	1,000.00	0.08
Total - Equipment Maintenance	6,592.41	0.72	9,983.01	0.77
SSM Healthcare	0.00	0.00	2,585.00	0.20
Total - Doctor's Fees & Expenses	0.00	0.00	2,585.00	0.20
St Louis Bank Cardmember Svc	6,600.95	0.72	10,403.14	0.80
Black Jack FPD	570.00	0.06	570.00	0.04
Train & Education Reimb	2,398.80	0.26	2,398.80	0.18
Total - Training Expenses	9,569.75	1.04	13,371.94	1.03
American Solutions for Busines	1,093.66	0.12	1,093.66	0.08
Total - Uniform Expenses	1,093.66	0.12	1,093.66	0.08
Scot Med	185.00	0.02	185.00	0.01
Amazon Capital Services	0.00	0.00	773.14	0.06
Total - EMS Supplies	185.00	0.02	958.14	0.07
Amazon Capital Services	0.00	0.00	39.96	0.00
Schnucks	0.00	0.00	575.36	0.04
St Louis Bank Cardmember Svcs	1,000.00	0.11	1,000.00	0.08
Royal Papers	0.00	0.00	291.04	0.02
Total - Supplies - Cleaning & Maint	1,000.00	0.11	1,906.36	0.15
MSD	117.47	0.01	185.95	0.01
AmerenUE	589.99	0.06	1,249.97	0.10
Spire	849.60	0.09	1,640.42	0.13
Missouri-American Water	136.84	0.01	271.80	0.02
Waste Management	267.23	0.03	701.02	0.05

Spanish Lake FPD - General Fund
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Two Months Ending February 28, 2025

	Current Month		Year to Date	
Charter Communications	343.48	0.04	686.96	0.05
Total - Utilities	<u>2,304.61</u>	<u>0.25</u>	<u>4,736.12</u>	<u>0.36</u>
Total - OH Transfers	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Expenditures	<u>211,281.62</u>	<u>23.02</u>	<u>664,110.56</u>	<u>50.97</u>
Excess Revenue over (under) Expenditur	<u>\$ 706,400.54</u>	<u>76.98</u>	<u>\$ 638,900.84</u>	<u>49.03</u>

Spanish Lake FPD - General Fund
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Two Months Ending February 28, 2025

	This Year Current Month	Last Year Current Month	This Year Year to Date	Last Year Year to Date
Revenues				
Tax Revenue	\$ 915,395.93	137,155.91	\$ 1,273,059.91	1,153,758.69
Interest Income	1,780.23	13,573.85	29,327.49	13,594.37
Miscellaneous Revenue	10.00	0.00	20.00	0.00
Permits Revenue	496.00	10.00	604.00	165.00
Total Revenues	917,682.16	150,739.76	1,303,011.40	1,167,518.06
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	917,682.16	150,739.76	1,303,011.40	1,167,518.06
Expenditures				
Firefighters Salaries	122,593.68	151,268.06	269,953.46	269,203.82
Board Salaries	2,666.66	2,666.66	5,333.32	5,333.32
Holiday Wages	0.00	0.00	1,600.00	1,500.00
Salaries-Sick Leave Incentive	0.00	0.00	27,457.44	21,863.04
Clothing Allowance	0.00	0.00	1,258.00	0.00
COLA	0.00	0.00	12,550.06	9,733.98
Differential Pay	1,413.12	1,351.68	2,888.32	2,703.36
Phone Renumeration	160.00	160.00	320.00	320.00
Hartford	2,306.72	2,758.25	5,095.55	4,909.03
Salaries - Longevity	0.00	0.00	53,250.00	0.00
Total - Salaries	129,140.18	158,204.65	379,706.15	315,566.55
Scheduled OT (O/Time)	8,857.14	10,921.80	19,269.75	19,385.82
Unscheduled OT (SHIFOT)	3,900.08	0.00	16,083.64	12,004.12
Salaries - OT - Differential	0.00	0.00	122.88	0.00
Total - Salaries - OT	12,757.22	10,921.80	35,476.27	31,389.94
Total - Election Expenses	0.00	0.00	0.00	0.00
FICA/Medicare - Employer	10,777.88	12,891.24	27,522.92	26,457.72
Total - Payroll Taxes	10,777.88	12,891.24	27,522.92	26,457.72
Dept of Revenue	0.00	0.50	0.00	1.00
Busey Bank Fees & Charges	190.96	140.99	381.74	332.97
Deluxe for Business	0.00	0.00	309.94	0.00
Amazon Capital Service	0.00	0.00	56.50	231.64
St Louis Bank Cardmember Svc	104.41	0.00	464.59	0.00
Stericycle, Inc.	0.00	80.00	184.00	80.00
St. Louis Bank	0.00	0.00	184.00	0.00
Total - Office Supplies	295.37	221.49	1,580.77	645.61
St Louis Bank Cardmember Svcs	0.00	0.00	0.00	1,677.90
Total - IT Expenses	0.00	0.00	0.00	1,677.90
Wright Express	849.60	0.00	849.60	0.00
Wex Bank	0.00	0.00	1,334.34	0.00
Cardmember Services	0.00	0.00	127.21	140.65
Total - Vehicle Fuel	849.60	0.00	2,311.15	140.65
Total - Equipment Purchases	0.00	0.00	0.00	0.00
Costco	0.00	0.00	65.00	60.00

See Accountant's Compilation Report - Modified Accrual Basis

Spanish Lake FPD - General Fund
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Two Months Ending February 28, 2025

	This Year Current Month	Last Year Current Month	This Year Year to Date	Last Year Year to Date
Metro Fire Marshalls Assc	25.00	0.00	25.00	0.00
Int'l Assoc- Fire Chiefs	0.00	215.00	0.00	215.00
St Louis Bank Cardmember	215.00	0.00	215.00	0.00
Missouri Dept of Revenue	0.50	0.00	1.50	0.00
STL First Responder	0.00	1,000.00	0.00	1,000.00
Total - Dues & Subscriptions	240.50	1,215.00	306.50	1,275.00
St Louis Bank Cardmember Svc	300.00	0.00	300.00	371.35
Total - Advertising	300.00	0.00	300.00	371.35
Total - Insurance - General	0.00	0.00	0.00	0.00
IAFF Local 2665	34,345.44	27,087.57	68,532.06	30,337.11
INSURANCE REIMBURSEMENTS	0.00	(85.05)	0.00	(153.09)
Assured Partners-HRA	580.00	521.86	108,057.61	1,351.90
Preferred Resource Network	0.00	0.00	507.84	0.00
Total - Insurance - Employee	34,925.44	27,524.38	177,097.51	31,535.92
Rognan & Associates	1,250.00	1,250.00	2,500.00	2,500.00
ADP Easypay St. Louis	0.00	50.00	0.00	150.00
Hammond & Shinnars	0.00	0.00	0.00	115.50
Total - Professional Fees	1,250.00	1,300.00	2,500.00	2,765.50
Integrated Openings Solutions	0.00	639.14	0.00	639.14
Amazon Capital Service	0.00	0.00	61.56	0.00
St Louis Bank Cardmember Svc	0.00	0.00	1,065.00	1,805.50
All Star Pumping	0.00	0.00	355.00	350.00
Accurate Fire Protections	0.00	0.00	425.00	400.00
AC Systems	0.00	0.00	373.00	1,425.00
Rottler Pest & Lawn Solutions	0.00	0.00	89.00	0.00
Contemporary Landscape	0.00	2,105.50	306.50	2,886.50
Automatic Gate	0.00	0.00	0.00	395.00
Total - Building Maintenance	0.00	2,744.64	2,675.06	7,901.14
Art's Lawn Mower Shop	0.00	0.00	0.00	121.97
WC Holmes Sales & Service	0.00	155.00	0.00	155.00
W.C. Holmes Sales	0.00	0.00	200.00	45.00
St Louis Bank Cardmember Svc	4,000.00	0.00	5,831.15	18.79
Sentinel Emergency Solutions	2,436.47	2,637.25	2,520.47	3,447.37
Keeven Appliance	0.00	0.00	0.00	209.00
O'Reilly Auto Parts	155.94	0.00	155.94	0.00
Feld Fire	0.00	900.00	47.50	900.00
Home Depot	0.00	0.00	0.00	341.62
Mallory Safety & Supply	0.00	100.00	0.00	100.00
Amazon Capital Services	0.00	145.24	227.95	145.24
City of Ferguson FD	0.00	0.00	1,000.00	0.00
Total - Equipment Maintenance	6,592.41	3,937.49	9,983.01	5,483.99
SSM Healthcare	0.00	0.00	2,585.00	490.00
Preferred Resource Networ	0.00	0.00	0.00	498.24
Total - Doctor's Fees & Expenses	0.00	0.00	2,585.00	988.24
St Louis Bank Cardmember Svc	6,600.95	0.00	10,403.14	3,852.35
Black Jack FPD	570.00	0.00	570.00	0.00
Kevin Henderson	0.00	324.08	0.00	324.08
MACFPD	0.00	2,975.00	0.00	2,975.00
David Dubowski	0.00	324.08	0.00	324.08
John Schroeder	0.00	324.08	0.00	324.08

See Accountant's Compilation Report - Modified Accrual Basis

Spanish Lake FPD - General Fund
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Two Months Ending February 28, 2025

	This Year Current Month	Last Year Current Month	This Year Year to Date	Last Year Year to Date
West County EMS	0.00	350.00	0.00	350.00
Louis Cunningham	0.00	324.08	0.00	324.08
Donald Shivers	0.00	324.08	0.00	324.08
Zorata Pierson	0.00	324.08	0.00	324.08
Greg Bunton	0.00	600.00	0.00	600.00
Train & Education Reimb	2,398.80	0.00	2,398.80	0.00
Total - Training Expenses	<u>9,569.75</u>	<u>5,869.48</u>	<u>13,371.94</u>	<u>9,721.83</u>
Leon Uniform	0.00	0.00	0.00	191.99
Clothing Allowances	0.00	49.99	0.00	49.99
UNIFORM REIMBURSEMENTS	0.00	0.00	0.00	3,490.70
Banner Fire Equipment	0.00	0.00	0.00	119.98
Sentinel Emergency	0.00	95.00	0.00	95.00
American Solutions for Busines	1,093.66	0.00	1,093.66	0.00
Cardmember Services	0.00	0.00	0.00	641.32
Total - Uniform Expenses	<u>1,093.66</u>	<u>144.99</u>	<u>1,093.66</u>	<u>4,588.98</u>
Scot Med	185.00	0.00	185.00	831.83
Feld Fire	0.00	412.10	0.00	412.10
Amazon Capital Services	0.00	0.00	773.14	0.00
Total - EMS Supplies	<u>185.00</u>	<u>412.10</u>	<u>958.14</u>	<u>1,243.93</u>
Amazon Capital Services	0.00	0.00	39.96	0.00
Schnucks	0.00	0.00	575.36	0.00
St Louis Bank Cardmember Svcs	1,000.00	0.00	1,000.00	134.87
Royal Papers	0.00	71.65	291.04	426.13
Total - Supplies - Cleaning & Maint	<u>1,000.00</u>	<u>71.65</u>	<u>1,906.36</u>	<u>561.00</u>
MSD	117.47	111.84	185.95	207.03
AmerenUE	589.99	636.87	1,249.97	(1,497.27)
Spire	849.60	838.85	1,640.42	838.85
Missouri-American Water	136.84	155.00	271.80	298.30
Waste Managment	267.23	224.88	701.02	449.78
Charter Communications	343.48	320.08	686.96	640.16
Total - Utilities	<u>2,304.61</u>	<u>2,287.52</u>	<u>4,736.12</u>	<u>936.85</u>
Total - OH Transfers	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Expenditures	<u>211,281.62</u>	<u>227,746.43</u>	<u>664,110.56</u>	<u>443,252.10</u>
Excess Revenue over (under) Expenditur	<u>\$ 706,400.54</u>	<u>(77,006.67)</u>	<u>\$ 638,900.84</u>	<u>724,265.96</u>

Spanish Lake FPD - EMS Fund
Statement of Assets, Liabilities and Fund Balance - Modified Accrual Basis
February 28, 2025

ASSETS

Current Assets		
Busey Bank - EMS	\$.	423,626.49
Taxes Receivable		498,205.00
Due From General Fund		<u>27,865.86</u>
Total Current Assets		949,697.35
Property and Equipment		
Total Property and Equipment		0.00
Other Assets		
Total Other Assets		<u>0.00</u>
Total Assets	\$	<u><u>949,697.35</u></u>

LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE

Current Liabilities		
Total Current Liabilities		<u>0.00</u>
Deferred Inflows of Resources		
Deferred Revenue-Taxes	\$	<u>247,607.00</u>
Total Deferred Inflows of Resources		<u>247,607.00</u>
Total Liabilities		247,607.00
Fund Balance		
Fund Balance-Reserved		418,018.85
Excess Revenue over (under) Ex		<u>284,071.50</u>
Total Fund Balance		<u>702,090.35</u>
Total Liab., Def. Inflows & Fund Balance	\$	<u><u>949,697.35</u></u>

Spanish Lake FPD - EMS Fund
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Two Months Ending February 28, 2025

	Current Month		Year to Date	
Revenues				
Tax Revenue - Current	\$ 203,569.16	99.72	\$ 283,064.06	99.65
Interest Income	573.34	0.28	1,007.44	0.35
	<u>204,142.50</u>	<u>100.00</u>	<u>284,071.50</u>	<u>100.00</u>
Total Revenues				
Cost of Sales				
Total Cost of Sales	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Gross Profit	<u>204,142.50</u>	<u>100.00</u>	<u>284,071.50</u>	<u>100.00</u>
Expenditures				
Total Expenditures	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Excess Revenue over (under) Expenditur	<u>\$ 204,142.50</u>	<u>100.00</u>	<u>\$ 284,071.50</u>	<u>100.00</u>

Spanish Lake FPD - EMS Fund
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Two Months Ending February 28, 2025

	Current Month		Year to Date	
Revenues				
Tax Revenue - Current	\$ 203,569.16	99.72	\$ 283,064.06	99.65
Busey Bank Interest	573.34	0.28	1,007.44	0.35
Total Revenues	<u>204,142.50</u>	100.00	<u>284,071.50</u>	100.00
Cost of Sales				
Total Cost of Sales	<u>0.00</u>	0.00	<u>0.00</u>	0.00
Gross Profit	<u>204,142.50</u>	100.00	<u>284,071.50</u>	100.00
Expenditures				
Total Expenditures	<u>0.00</u>	0.00	<u>0.00</u>	0.00
Excess Revenue over (under) Expenditur	<u>\$ 204,142.50</u>	100.00	<u>\$ 284,071.50</u>	100.00

Spanish Lake FPD - EMS Fund
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Two Months Ending February 28, 2025

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Revenues				
Tax Revenue - Current	\$ 203,569.16	\$ 30,171.49	\$ 283,064.06	\$ 256,111.11
Interest Income	573.34	1,027.94	1,007.44	1,989.29
Total Revenues	<u>204,142.50</u>	<u>31,199.43</u>	<u>284,071.50</u>	<u>258,100.40</u>
Cost of Sales				
Total Cost of Sales	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Gross Profit	<u>204,142.50</u>	<u>31,199.43</u>	<u>284,071.50</u>	<u>258,100.40</u>
Expenditures				
Total Expenditures	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Excess Revenue over (under) Expenditur	<u>\$ 204,142.50</u>	<u>\$ 31,199.43</u>	<u>\$ 284,071.50</u>	<u>\$ 258,100.40</u>

Spanish Lake FPD - EMS Fund
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Two Months Ending February 28, 2025

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Revenues				
Tax Revenue - Current	\$ 203,569.16	\$ 30,171.49	\$ 283,064.06	\$ 256,111.11
Busey Bank Interest	573.34	1,027.94	1,007.44	1,989.29
Total Revenues	<u>204,142.50</u>	<u>31,199.43</u>	<u>284,071.50</u>	<u>258,100.40</u>
Cost of Sales				
Total Cost of Sales	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Gross Profit	<u>204,142.50</u>	<u>31,199.43</u>	<u>284,071.50</u>	<u>258,100.40</u>
Expenditures				
Total Expenditures	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Excess Revenues over (under) Expenditu	<u>\$ 204,142.50</u>	<u>\$ 31,199.43</u>	<u>\$ 284,071.50</u>	<u>\$ 258,100.40</u>

Spanish Lake FPD - Dispatch Fund
Statement of Assets, Liabilities and Fund Balance - Modified Accrual Basis
February 28, 2025

ASSETS

Current Assets		
Busey - Communications 0611	\$	159,914.51
Taxes Receivable -Current		57,644.90
		<hr/>
Total Current Assets		217,559.41
Property and Equipment		
		<hr/>
Total Property and Equipment		0.00
Other Assets		
		<hr/>
Total Other Assets		0.00
		<hr/>
Total Assets	\$	<u>217,559.41</u>

LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE

Current Liabilities		
Due To General Fund	\$	27,261.41
		<hr/>
Total Current Liabilities		27,261.41
Deferred Inflows of Resources		
Unavailable Revenue - Def Tax		28,649.37
		<hr/>
Total Deferred Inflows of Resources		28,649.37
		<hr/>
Total Liabilities		55,910.78
Fund Balance		
Nonspendable-Prepaid Expenses		5,611.78
Fund Balance - Restricted		173,101.74
Excess Revenue over (under) Ex		(17,064.89)
		<hr/>
Total Fund Balance		161,648.63
		<hr/>
Total Liab., Def. Inflows & Fund Balance	\$	<u>217,559.41</u>

Spanish Lake FPD - Dispatch Fund
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Two Months Ending February 28, 2025

	Current Month		Year to Date	
Revenues				
Tax Collection - Current	\$ 23,705.56	98.82	\$ 32,968.04	98.30
Busey Communications Fd INT	282.66	1.18	571.72	1.70
	<hr/>		<hr/>	
Total Revenues	23,988.22	100.00	33,539.76	100.00
Cost of Sales				
	<hr/>		<hr/>	
Total Cost of Sales	0.00	0.00	0.00	0.00
	<hr/>		<hr/>	
Gross Profit	23,988.22	100.00	33,539.76	100.00
Expenditures				
AT&T	164.96	0.69	329.92	0.98
CCE 911	40,876.95	170.40	40,876.95	121.88
Feathershark	8,141.62	33.94	9,397.78	28.02
	<hr/>		<hr/>	
Total Expenditures	49,183.53	205.03	50,604.65	150.88
	<hr/>		<hr/>	
Excess Revenue over (under) Expenditur	\$ (25,195.31)	(105.03)	\$ (17,064.89)	(50.88)
	<hr/>		<hr/>	

Spanish Lake FPD - Dispatch Fund
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Two Months Ending February 28, 2025

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Revenues				
Tax Collection - Current	\$ 23,705.56	\$ 3,480.55	\$ 32,968.04	\$ 29,650.82
Taxes - Dispatch - Xtra \$.01	0.00	58.61	0.00	132.40
Busey Communications Fd INT	282.66	257.35	571.72	550.76
Total Revenues	<u>23,988.22</u>	<u>3,796.51</u>	<u>33,539.76</u>	<u>30,333.98</u>
Cost of Sales				
Total Cost of Sales	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Gross Profit	<u>23,988.22</u>	<u>3,796.51</u>	<u>33,539.76</u>	<u>30,333.98</u>
Expenditures				
AT&T	164.96	0.00	329.92	82.48
CCE 911	40,876.95	0.00	40,876.95	0.00
Feathershark	8,141.62	1,145.97	9,397.78	2,291.84
Central County 911	0.00	0.00	0.00	38,930.43
Total Expenditures	<u>49,183.53</u>	<u>1,145.97</u>	<u>50,604.65</u>	<u>41,304.75</u>
Excess Revenue over (under) Expenditur	<u>\$ (25,195.31)</u>	<u>\$ 2,650.54</u>	<u>\$ (17,064.89)</u>	<u>\$ (10,970.77)</u>

Spanish Lake FPD - Pension Fund
Statement of Assets, Liabilities and Fund Balance - Modified Accrual Basis
February 28, 2025

ASSETS

Current Assets		
Busey - Pension 2785	\$	574,984.27
Taxes Receivable -Current		171,816.94
Equitable		3,450,517.11
VOYA 457		1,207,827.73
VEBA Investment		164,893.80
VOYA - 401A		1,556,207.19
		<hr/>
Total Current Assets		7,126,247.04
Property and Equipment		
		<hr/>
Total Property and Equipment		0.00
Other Assets		
		<hr/>
Total Other Assets		0.00
		<hr/>
Total Assets	\$	<u>7,126,247.04</u>

LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE

Current Liabilities		
Due To General Fund	\$	52,833.98
457 Liability Payable		1,207,827.73
		<hr/>
Total Current Liabilities		1,260,661.71
Deferred Inflows of Resources		
Unavailable Revenue - Def Tax		85,392.59
		<hr/>
Total Deferred Inflows of Resources		85,392.59
		<hr/>
Total Liabilities		1,346,054.30
Fund Balance		
Restricted-Empl Pension Ben		5,580,768.68
Excess Revenue over (under) Ex		199,424.06
		<hr/>
Total Fund Balance		5,780,192.74
		<hr/>
Total Liab., Def. Inflows & Fund Balance	\$	<u>7,126,247.04</u>

Spanish Lake FPD - Pension Fund
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Two Months Ending February 28, 2025

	Current Month		Year to Date	
Revenues				
Tax Collection - Current	\$ 193,902.93	99.55	\$ 270,216.47	99.39
Busey - Pension Interest	878.36	0.45	1,657.15	0.61
Total Revenues	<u>194,781.29</u>	100.00	<u>271,873.62</u>	100.00
Cost of Sales				
Total Cost of Sales	<u>0.00</u>	0.00	<u>0.00</u>	0.00
Gross Profit	<u>194,781.29</u>	100.00	<u>271,873.62</u>	100.00
Expenditures				
457 Match	0.00	0.00	72,449.56	26.65
Total Expenditures	<u>0.00</u>	0.00	<u>72,449.56</u>	26.65
Excess Revenues over (under) Expenditu	<u>\$ 194,781.29</u>	100.00	<u>\$ 199,424.06</u>	73.35

Spanish Lake FPD - Pension Fund
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Two Months Ending February 28, 2025

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Revenues				
Tax Collection - Current	\$ 193,902.93	\$ 10,525.62	\$ 270,216.47	\$ 88,534.04
Busey - Pension Interest	878.36	505.30	1,657.15	891.22
Total Revenues	<u>194,781.29</u>	<u>11,030.92</u>	<u>271,873.62</u>	<u>89,425.26</u>
Cost of Sales				
Total Cost of Sales	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Gross Profit	<u>194,781.29</u>	<u>11,030.92</u>	<u>271,873.62</u>	<u>89,425.26</u>
Expenditures				
VEBA	0.00	0.00	0.00	59,500.00
457 Match	0.00	0.00	72,449.56	58,912.68
Total Expenditures	<u>0.00</u>	<u>0.00</u>	<u>72,449.56</u>	<u>118,412.68</u>
Excess Revenues over (under) Expenditu	<u>\$ 194,781.29</u>	<u>\$ 11,030.92</u>	<u>\$ 199,424.06</u>	<u>\$ (28,987.42)</u>

Spanish Lake FPD - Debt Service Fund
Statement of Assets, Liabilities and Fund Balance - Modified Accrual Basis
February 28, 2025

ASSETS

Current Assets		
Busey Bank - Debt Serv 1385	\$	472,690.22
Taxes Receivable -Current		261,876.00
Due From General Fund		10,598.88
		<hr/>
Total Current Assets		745,165.10
Property and Equipment		
		<hr/>
Total Property and Equipment		0.00
Other Assets		
		<hr/>
Total Other Assets		0.00
		<hr/>
Total Assets	\$	<u>745,165.10</u>

LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE

Current Liabilities		
		<hr/>
Total Current Liabilities		0.00
Deferred Inflows of Resources		
Unavailable Revenue - Def Tax	\$	130,152.28
		<hr/>
Total Deferred Inflows of Resources		130,152.28
		<hr/>
Total Liabilities		130,152.28
Fund Balance		
Fund Balance - Restricted		467,072.61
Excess Revenue over (under) Ex		147,940.21
		<hr/>
Total Fund Balance		615,012.82
		<hr/>
Total Liab., Def. Inflows & Fund Balance	\$	<u>745,165.10</u>

Spanish Lake FPD - Debt Service Fund
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Two Months Ending February 28, 2025

	Current Month		Year to Date	
Revenues				
Tax Collection - Current	\$ 105,567.46	99.58	\$ 146,810.50	99.24
Busey Bond Retirement Int	444.35	0.42	1,129.71	0.76
	<hr/>		<hr/>	
Total Revenues	106,011.81	100.00	147,940.21	100.00
	<hr/>		<hr/>	
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
	<hr/>		<hr/>	
Gross Profit	106,011.81	100.00	147,940.21	100.00
	<hr/>		<hr/>	
Expenditures				
Total Expenditures	0.00	0.00	0.00	0.00
	<hr/>		<hr/>	
Excess Revenue over (under) Expend	\$ 106,011.81	100.00	\$ 147,940.21	100.00
	<hr/> <hr/>		<hr/> <hr/>	

Spanish Lake FPD - Debt Service Fund
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Two Months Ending February 28, 2025

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Revenues				
Tax Collection - Current	\$ 105,567.46	\$ 15,803.17	\$ 146,810.50	\$ 134,383.77
Busey Bond Retirement Int	444.35	739.32	1,129.71	1,290.09
Total Revenues	<u>106,011.81</u>	<u>16,542.49</u>	<u>147,940.21</u>	<u>135,673.86</u>
Cost of Sales				
Total Cost of Sales	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Gross Profit	<u>106,011.81</u>	<u>16,542.49</u>	<u>147,940.21</u>	<u>135,673.86</u>
Expenditures				
BOND INTEREST	0.00	60,399.37	0.00	60,399.37
UMB Bank	0.00	0.00	0.00	150.00
BOND PRINCIPAL	0.00	170,000.00	0.00	170,000.00
Total Expenditures	<u>0.00</u>	<u>230,399.37</u>	<u>0.00</u>	<u>230,549.37</u>
Excess Revenue over (under) Expend	<u>\$ 106,011.81</u>	<u>\$ (213,856.88)</u>	<u>\$ 147,940.21</u>	<u>\$ (94,875.51)</u>

Spanish Lake FPD-Capital Projects Fund
Statement of Assets, Liabilities and Fund Balance - Modified Accrual Basis
February 28, 2025

ASSETS

Current Assets		
Capital Projects Fund - 2021	\$	<u>193,686.39</u>
Total Current Assets		193,686.39
Property and Equipment		
Total Property and Equipment		<u>0.00</u>
Other Assets		
Deposit Fire Truck		<u>1,674,592.00</u>
Total Other Assets		<u>1,674,592.00</u>
Total Assets	\$	<u><u>1,868,278.39</u></u>

LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE

Current Liabilities		
Due To General Fund	\$	<u>876,822.00</u>
Total Current Liabilities		876,822.00
Deferred Inflows of Resources		
Total Deferred Inflows of Resources		<u>0.00</u>
Total Liabilities		876,822.00
Fund Balance		
Nonspendable-Deposit on Fire T	776,000.00	
Fund Balance - Restricted	248,046.70	
Excess Revenue over (under) Ex	<u>(32,590.31)</u>	
Total Fund Balance		<u>991,456.39</u>
Total Liab., Def. Inflows & Fund Balance	\$	<u><u>1,868,278.39</u></u>

Spanish Lake FPD-Capital Projects Fund
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Two Months Ending February 28, 2025

	Current Month		Year to Date	
Revenues				
Busey Bank Interest	\$ 403.22	100.00	\$ 901.96	100.00
	<u>403.22</u>	<u>100.00</u>	<u>901.96</u>	<u>100.00</u>
Total Revenues				
	<u>403.22</u>	<u>100.00</u>	<u>901.96</u>	<u>100.00</u>
Cost of Sales				
	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Cost of Sales				
	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Gross Profit	<u>403.22</u>	<u>100.00</u>	<u>901.96</u>	<u>100.00</u>
Expenditures				
Equipment Purchases	5,214.30	1,293.17	33,492.27	3,713.28
Construction	0.00	0.00	0.00	0.00
Land	0.00	0.00	0.00	0.00
Vehicles	0.00	0.00	0.00	0.00
Equipment	0.00	0.00	0.00	0.00
Advertising	0.00	0.00	0.00	0.00
Bond Iss/Prof.	0.00	0.00	0.00	0.00
	<u>5,214.30</u>	<u>1,293.17</u>	<u>33,492.27</u>	<u>3,713.28</u>
Total Expenditures				
	<u>5,214.30</u>	<u>1,293.17</u>	<u>33,492.27</u>	<u>3,713.28</u>
Excess of Revenue over (under) Expend	<u>\$ (4,811.08)</u>	<u>(1,193.17)</u>	<u>\$ (32,590.31)</u>	<u>(3,613.28)</u>

Spanish Lake FPD-Capital Projects Fund
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Two Months Ending February 28, 2025

	Current Month		Year to Date	
Revenues				
Busey Bank Interest	\$ 403.22	100.00	\$ 901.96	100.00
Total Revenues	<u>403.22</u>	<u>100.00</u>	<u>901.96</u>	<u>100.00</u>
Cost of Sales				
Total Cost of Sales	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Gross Profit	<u>403.22</u>	<u>100.00</u>	<u>901.96</u>	<u>100.00</u>
Expenditures				
Sentinel Emergency Solutions	5,214.30	1,293.17	30,858.28	3,421.25
Cardmember Services	0.00	0.00	1,133.99	125.73
Pro Fusion Fab, LLC	<u>0.00</u>	<u>0.00</u>	<u>1,500.00</u>	<u>166.30</u>
Total Expenditures	<u>5,214.30</u>	<u>1,293.17</u>	<u>33,492.27</u>	<u>3,713.28</u>
Excess Revenue over (under) Expenditur	<u>\$ (4,811.08)</u>	<u>(1,193.17)</u>	<u>\$ (32,590.31)</u>	<u>(3,613.28)</u>

Spanish Lake FPD-Capital Projects Fund
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Two Months Ending February 28, 2025

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Revenues				
Busey Bank Interest	\$ 403.22	\$ 768.38	\$ 901.96	\$ 1,632.61
Total Revenues	<u>403.22</u>	<u>768.38</u>	<u>901.96</u>	<u>1,632.61</u>
Cost of Sales				
Total Cost of Sales	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Gross Profit	<u>403.22</u>	<u>768.38</u>	<u>901.96</u>	<u>1,632.61</u>
Expenditures				
SWB - Office	0.00	0.00	0.00	1,042.24
Equipment Purchases	5,214.30	0.00	33,492.27	55,939.00
Uniforms	0.00	0.00	0.00	8,775.90
Construction	0.00	0.00	0.00	0.00
Land	0.00	0.00	0.00	0.00
Vehicles	0.00	0.00	0.00	0.00
Equipment	0.00	0.00	0.00	0.00
Advertising	0.00	0.00	0.00	0.00
Bond Iss/Prof. Fees	0.00	0.00	0.00	0.00
Total Expenditures	<u>5,214.30</u>	<u>0.00</u>	<u>33,492.27</u>	<u>65,757.14</u>
Excess Revenue over (under) Expend	<u>\$ (4,811.08)</u>	<u>\$ 768.38</u>	<u>\$ (32,590.31)</u>	<u>\$ (64,124.53)</u>

Spanish Lake FPD-Capital Projects Fund
Statement of Revenues and Expenditures - Modified Accrual Basis
For the Two Months Ending February 28, 2025

	Current Month This Year	Current Month Last Year	Year to Date This Year	Year to Date Last Year
Revenues				
Busey Bank Interest	\$ 403.22	\$ 768.38	\$ 901.96	\$ 1,632.61
Total Revenues	<u>403.22</u>	<u>768.38</u>	<u>901.96</u>	<u>1,632.61</u>
Cost of Sales				
Total Cost of Sales	0.00	0.00	0.00	0.00
Gross Profit	<u>403.22</u>	<u>768.38</u>	<u>901.96</u>	<u>1,632.61</u>
Expenditures				
AT&T	0.00	0.00	0.00	1,042.24
Sentinel Emergency Solutions	5,214.30	0.00	30,858.28	0.00
Collins & Hermann	0.00	0.00	0.00	55,939.00
Cardmember Services	0.00	0.00	1,133.99	0.00
Pro Fusion Fab, LLC	0.00	0.00	1,500.00	0.00
Sentinel Emergency Solutions	0.00	0.00	0.00	8,775.90
Total Expenditures	<u>5,214.30</u>	<u>0.00</u>	<u>33,492.27</u>	<u>65,757.14</u>
Excess Revenue over (under) Expenditur	<u>\$ (4,811.08)</u>	<u>\$ 768.38</u>	<u>\$ (32,590.31)</u>	<u>\$ (64,124.53)</u>